SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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NOTIFICATION

THE SIKKIM VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2005
(ORDINANCE NO. 2 OF 2005

(Promulgated by the Governor of Sikkim in the fifty-sixth Year of the Republic of India)

AN ORDINANCE

To amend the Sikkim Value Added Tax Act, 2005, hereinafter referred to as the said Act, where provision under sub-section (5) of Section 26 has been made that any dealer who has been registered prior to the commencement of the said Act, the authority prescribed for registration has to issue fresh registration certificate to such dealer under the said Act within a period of one month from the date of enforcement of the said Act;

And whereas the said Act came into force from the 1st day of April, 2005 by virtue of Notification No.11 (36) 2005/Fin/1/Adm. Dated 28.3.2005;

And whereas considering the large numbers of dealers to whom fresh registration is required to be issued the time of one month stipulated under aforementioned sub-section (5) of Section 26 has been considered inadequate and as such it is felt necessary and expedient to amend the Sikkim Value Added Tax Act, 2005 so as to have therein the necessary provisions to extend the reasonable period of time for completion of the registration process.

And satisfied that circumstances exist which render it necessary for him to take immediate action

NOW THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of india, the Governor of Sikkim hereby promulgates the following Ordinance, namely:-

1. (1) This Ordinance may be called the Sikkim Value Added Tax (Amendment) Ordinance, 2005.

   (2) It extends to the whole of Sikkim.

   (3) It shall be deemed to have come into force with effect from the 1st day of May, 2005.

2. In the Sikkim Value Added Tax Act, 2005, in sub-section (5) of section 26, the following proviso shall be inserted namely:

   "Provided that the Commissioner may, if satisfied, do so, by notification, extending the period of limitation for registration for such further time as he deems necessary."

V. RAMA RAO
GOVERNOR.

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